

October 19, 2004

Publication 1346 Part I - File Specification Changes #2

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

These changes are effective immediately January 14, 2005.

ERC 0038 Added Form 8833

ERC 0039 Added Form 8833

ERC 0164 Late Legislation change

ERC 0165 Late Legislation change

ERC 0189 Late Legislation change

ERC 0191 Late Legislation change

ERC 0198 Late Legislation change

ERC 0199 Late Legislation change

ERC 0245 Late Legislation change

ERC 0267 Corrected dollar amount for SEQ 0220

ERC 0372 Late Legislation change

ERC 0373 Late Legislation change

ERC 0374 Late Legislation change

ERC 0486 Late Legislation change

ERC 0487 Late Legislation change

ERC 0534 New ERC

ERC 0649 Deleted ERC

ERC 0650 Deleted ERC

ERC 1068 New ERC (Late Legislation change)

ERC 1080 Late Legislation change

ERC 1150 Corrected text from "Form 8453" to "Form 8453-OL"

Attachment 8 - Valid Universal Location Codes (ULC) for EFINS...

Revised text to add Form 8833 and Form 8891

Attachment 10 - County Codes for Forms 2555/2555-EZ...

Sprattly Island country code "PG" was omitted

Part 1 File Specifications, Section 4 - Type of Records

Item #3, Foreign Employer Compensation (FEC) Record was revised

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0038	o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R with federal income tax withholding in (SEQ 0160) , Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833 , Form 8839, Form 8862, Form 8863, Form 8880, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
0039	o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1940, taxpayer is considered to be age 65 at the end of 2004. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000 , and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833 , Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
0164	o Form 1040/1040A - If Credit for Retirement Savings Contribution (SEQ 0937) is significant, then Form 8880 must be attached.
0165	o Form 8880 - If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Retirement Savings Contribution (SEQ 0937) of Tax Form.
0189	o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623 , 0624 , 0626, 0628, 0630, 0635 , 0637, 0640, 0645, 0650, 0680, 0697, 0730, 0733, 0735.
0191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credits from F8396 & F8859 (SEQ 0995), Foreign Tax Credit (SEQ 0922), Child tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937), Adoption Credit (SEQ 0960) and Other Credits (SEQ 1015).
	o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Child Tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937) and Adoption Credit (SEQ 0960).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), Excess SS Tax (SEQ 1188), and Other Payments (SEQ 1210).	
	o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200).	
0199	o Form 1040/1040A - Educator Expenses (SEQ 0623) cannot be greater than \$500 if filing status is "2" and \$250 for all other filing statuses.	
0245	o Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present.	
	o Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.	
0247	o Schedule A - When State & Local Taxes (SEQ 0090) is significant, Income Taxes Box (SEQ 0092) and General Sales Taxes Box (SEQ 0094) cannot both equal "X", and cannot both equal blank.	
0267	o Form 8814 - Tax Amount Basis (SEQ 0210) cannot be less than zero. When Tax Amount Basis (SEQ 0210) is greater than zero and less than \$800 , Form 8814 Tax (SEQ 0220) must be significant. When Tax Amount Basis (SEQ 0210) is equal to or greater than \$800 , Form 8814 Tax (SEQ 0220) must equal \$80 .	
0372	o Form 1040/1040A - When Child Tax Credit (SEQ 0940) is significant, at least one Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X".	
0373	o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1192) is significant, one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X" and Form 8812 must be present.	
	o When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) must be significant and one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) must equal "X".	
0374	o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	
0486	o Form 1040/1040A - When Adoption Credit (SEQ 0960) is significant, Form 8839 must be present.	
0487	o Form 8839 - If Adoption Credit (SEQ 0297) is significant, then it must equal Adoption Credit (SEQ 0960) on Form 1040/1040A.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0534	o Schedule EIC - A Date of Death is present on IRS records for the Qualifying Child (ren) SSN (SEQ 0015, 0085).	
0649	o Reserved	
0650	o Reserved	
1068	o Tax Form - If Nontaxable Combat Pay Election (SEQ 1185) is significant, Combat Pay must have been excluded from wages.	
1080	o Form 1040 - If Form 8859 Block (SEQ 0990) equals "X", then Form 8859 must be attached.	
1150	o Authentication Record - An Authentication Record must be present when the Practitioner PIN, Self-Select PIN by Practitioner, Online Self-Select PIN or Regular Online (Form 8453-OL) is used.	

ATTACHMENT 8

**VALID UNIVERSAL LOCATION CODES (ULC) FOR EFINS
LISTED BY SUBMISSION PROCESSING CENTERS
JANUARY 2005 - JUNE 2005 RETURN TRANSMISSIONS**

Foreign and U.S. Possessions addresses, returns containing **U.S. Possession forms**, Forms 2555/2555EZ, **Forms 8833 or Forms 8891** must be batched to Philadelphia. ||

Fed/State and State-only returns must be batched by state return. ||

Federal returns must be batched by ULC of ERO EFIN or by address of online taxpayer.

ANDOVER SUBMISSION PROCESSING CENTER		AUSTIN SUBMISSION PROCESSING CENTER		PHILADELPHIA PROCESSING CENTER	
SITE DESIGNATOR - C		SITE DESIGNATOR - E		SITE DESIGNATOR - G	
01 Augusta	ME	36 Chicago	IL	30 Laguna Niguel	CA
02 Portsmouth	NH	37 Springfield	IL	33 Laguna Niguel	CA
03 Burlington	VT	39 Milwaukee	WI	45 Fargo	ND
04 Boston	MA	41 St. Paul	MN	46 Aberdeen	SD
05 Providence	RI	42 Des Moines	IA	47 Omaha	NE
06 Hartford	CT	43 St. Louis	MO	66 U.S. Possessions	
11 Brooklyn	NY	48 Wichita	KS	68 Sacramento	CA
13 Manhattan	NY	73 Oklahoma City	OK	77 San Jose	CA
13 APO/FPO - NY	AE	74 Austin	TX	81 Helena	MT
14 Albany	NY	75 Dallas	TX	82 Boise	ID
16 Buffalo	NY	76 Houston	TX	83 Cheyenne	WY
22 Newark	NJ	85 Albuquerque	NM	84 Denver	CO
23 Philadelphia	PA			86 Phoenix	AZ
25 Pittsburgh	PA			87 Salt Lake City	UT
51 Wilmington	DE			88 Las Vegas	NV
52 Baltimore	MD			91 Seattle	WA
54 Richmond	VA			92 Anchorage	AK
78 District of Columbia	DC			93 Portland	OR
				94 San Francisco	CA
				94 APO/FPO San Francisco	AP
				95 Los Angeles	CA
				96 Los Angeles	CA
				98 International	
				99 Honolulu	HI

MEMPHIS SUBMISSION PROCESSING CENTER		KANSAS CITY SUBMISSION PROCESSING CENTER	
SITE DESIGNATOR - D		SITE DESIGNATOR - F	
56 Greensboro	NC	31 Cincinnati	OH
58 Atlanta	GA	34 Cleveland	OH
62 Nashville	TN	35 Indianapolis	IN
63 Birmingham	AL	38 Detroit	MI
64 Jackson	MS	55 Parkersburg	WV
71 Little Rock	AR	57 Columbia	SC
72 New Orleans	LA	59 Jacksonville	FL
		61 Louisville	KY
		65 Ft. Lauderdale	FL
		65 APO/FPO - Miami	AA

Universal Location Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites. Universal Location Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code "XX" - Other Countries |

<u>Code</u>	<u>Name of Country</u>	<u>Code</u>	<u>Name of Country</u>
PM	Panama	SW	Sweden
PP	Papua New Guinea	SZ	Switzerland
PA	Paraguay	SY	Syria
PE	Peru	TW	Taiwan
RP	Philippines	TI	Tajikistan
PC	Pitcairn Islands	TZ	Tanzania
PL	Poland	TH	Thailand
PO	Portugal	TO	Togo
QA	Qatar	TL	Tokelau
RO	Romania	TN	Tonga
RS	Russia	TD	Trinidad & Tobago
RW	Rwanda	TS	Tunisia
SH	Saint Helena	TU	Turkey
SC	Saint Kitts & Nevis	TX	Turkmenistan
ST	Saint Lucia	TK	Turks and Caicos Islands
SB	Saint Pierre & Miquelon	TV	Tuvalu
VC	Saint Vincent & The Grenadines	UG	Uganda
WS	Samoa	UP	Ukraine
SM	San Marino	AE	United Arab Emirates
TP	Sao Tome and Principe	UK	United Kingdom
SA	Saudi Arabia	UY	Uruguay
SG	Senegal	UZ	Uzbekistan
YI	Serbia & Montenegro	NH	Vanuatu
SE	Seychelles	VE	Venezuela
SL	Sierra Leone	VM	Vietnam
SN	Singapore	VI	Virgin Islands, British
LO	Slovakia	WF	Wallis & Futuna
SI	Slovenia	YM	Yemen
BP	Solomon Islands	ZA	Zambia
SO	Somalia	ZI	Zimbabwe
SF	South Africa	XX	All other countries
SX	South Georgia & The South Sandwich Islands		
SP	Spain		
PG	Spratly Islands		
CE	Sri Lanka		
SU	Sudan		
NS	Suriname		
SV	Svalbard		
WZ	Swaziland		

Note: For electronic filing only, enter **alphabetic** value "US" (not shown |
in the **Country** Code Table) for the **Country** Code, Field No. 0130, |
of the Foreign Employer Compensation Record (FEC Record) when
services for foreign employer were performed in the U.S.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of eight. When eight Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

a. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. Foreign Employer Compensation (FEC) Record

The FEC RECORD is required information to support entries to Line 7, Forms 1040 and 1040A, and Line 1, Form 1040EZ, for compensation received from non-U.S. employers who do not have EIN's nor issue Forms W-2. The FEC RECORD must be completed when the Foreign Employer Compensation Literal, Field No. 0378 of the Tax Form indicates "FEC". A maximum of 10 FEC RECORD's are permitted. The total of Foreign Employer Compensation Amount(s) from Field No. 0220 of the FEC RECORD(s) is reported in the Foreign Employer Compensation Total, Field No. 0379, of Forms 1040, 1040A, and 1040EZ. The appropriate address fields, U.S. or Foreign, must be completed on the FEC RECORD to identify the location at which the wage-recipient resided when the services for the Foreign Employer were performed. If the services for the Foreign Employer were performed in the U.S., enter **alphabetic** ||
"US" (not shown in the **Country** Code Table) for the **Country** Code ||
Field No. 0130.

4. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for e-file signature option. Only one Authentication Record is permitted per tax return.

5. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.